

**INSTRUCTIONS FOR COMPLETING NEBRASKA LIQUOR CONTROL COMMISSION
SHIPPER EXCISE TAX RETURN**

PLEASE TYPE OR PRINT

SHIPPER NAME AND ADDRESS Enter Name and Address as it appears on your Shipper License

LICENSE NUMBER Enter License Number that appears on your Shipper License

TAX PERIOD Tax Period is from January 1 through December 31 of each year

REPORTING Reports and Excise Taxes are due on or before JANUARY 25TH of each year for the proceeding year. A report shall be submitted for each licensee, even those with zero balances.

1. Total Gallons Sold to Consumers

On the enclosed Shipper Tax Return enter the **Gallons** shipped and sold to the final consumer by alcohol class/type, i.e., beer, spirits, wine.

2. Tax Rate Per Gallon For Each Class

Multiply the specific gallons times the rate indicated on the form, i.e., Wine Gallons times \$.95, Spirit Gallons times \$3.75 and Beer Gallons times \$.31.

3. Total Amount of Tax Due on Each Class

Enter the Gross Tax Due for each class and round to two decimals, for example total for spirits are 125.336 **Gallons** round to 125.34 **Gallons**

4. Gross Excise Tax Due On All Classes

Enter total gross taxes due which equals the total of line three across.

5. Less 1% Discount*

Multiply gross taxes due by 1%, round to two decimals.

6. Net Excise Tax Due

Take the gross tax due on line 4 and minus the 1% discount on line 5 and **round to the nearest dollar.**

Examples: Net Tax owed \$10.50 Round to \$11.00
Net Tax owed \$10.49 Round to \$10.00

7. Signature

The tax form must be signed.

8. DOCUMENTATION

Documentation of all sales is required. A Sale Invoice Register or Computer Printout is required for all sales. The data required includes:

- 1. Bill to Name and Address**
- 2. Shipped to Name and Address**
- 3. Products Sold**
- 4. Product Sizes and Gallons**
- 5. Date Shipped**
- 6. Total Gallons per Invoice Register or Computer Printout shall reconcile to Line 1 on Form 35-7140**

UNDER THE NEBRASKA LIQUOR CONTROL ACT STATUTE 53-194.03

(1) It shall be unlawful for any person to transport, import, bring, ship, or cause to be transported, imported, brought or shipped into the State of Nebraska for the personal use of the possessor, his or her family, or guests a quantity of alcoholic liquor in excess of nine liters in any one calendar month. (2) Alcoholic liquor transported, brought, or shipped into the State of Nebraska in violation of this section shall be seized by the commission and disposed of in the manner provided for contraband. Any person violating this section shall be guilty of a Class IV misdemeanor.

***TO RECEIVE AND DEDUCT THE 1% DISCOUNT ON FORM 35-7140 THE ANNUAL SHIPPER EXCISE TAX RETURN AND APPLICABLE EXCISE TAXES OWED, MUST BE MAILED (POSTMARKED) ON OR BEFORE JANUARY 25TH.**

MAILING AND CONTACT INFORMATION – NE Liquor Control Commission

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH, PO BOX 95046
LINCOLN NE 68509-5046

402-471-2571 MAIN #
402-471-4883 NE Liquor Control - Revenue Division
Fax 402-471-2814
www.lcc.ne.gov/

The Nebraska Department of Revenue collects Nebraska Sales and User Taxes. Telephone number 402-471-2971 www.revenue.ne.gov .